



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0407-55235204

**19 Golden Valley County**

**0407 Ryegate K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Patti Bruner **Phone #:** (406) 568-2211

(Signature)

(Date)

**Chair, Board of Trustees:** Ray Martinez

(Signature)

(Date)

**County Superintendant** Craig Mattheis

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
000	Lease/Rental	LOCAL	FY2012	
145	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	01904071415	84.367
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0904071416	84.367
316	Title I, Part A, Improving Basic Programs	FEDERAL	0904073116	84.010A
415	Title III ESL-Harlowton Consortium	FEDERAL	19-0407	84.365
416	Title III ESL Harlowton Consortium	FEDERAL	19-0407	84.365A
534	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A130863	84.358A
535	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	5358A140863	84.358A
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	09047078116	84.048A
836	State Career/Voc/Tech	STATE	FY2016	

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	157,042.00	6,833.00	232,372.00	2,339.00
02	Taxes Receivable - Real and Personal (120-149)	12,198.00	1,514.00	1,269.00	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	22,233.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	191,473.00	8,347.00	233,641.00	2,339.00
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	12,198.00	1,514.00	1,269.00	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	77,136.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	102,139.00	6,833.00	232,372.00	2,339.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	179,275.00	6,833.00	232,372.00	2,339.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	191,473.00	8,347.00	233,641.00	2,339.00

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**0407 Ryegate K-12 Schools**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		38,443.00	23,349.00	5,581.00
02	Taxes Receivable - Real and Personal (120-149)				157.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,085.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		38,443.00	25,434.00	5,738.00
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)			11,691.00	157.00
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		38,443.00	13,743.00	5,581.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>		38,443.00	13,743.00	5,581.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		38,443.00	25,434.00	5,738.00

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,707.00		18,170.00	4,048.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,707.00		18,170.00	4,048.00
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	1,707.00		18,170.00	4,048.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,707.00		18,170.00	4,048.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,707.00		18,170.00	4,048.00

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**0407 Ryegate K-12 Schools**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,455.00	6,176.00		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,455.00	6,176.00		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,455.00	6,176.00		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,455.00	6,176.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,455.00	6,176.00		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		62,650.00		
02	Taxes Receivable - Real and Personal (120-149)		372.00		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		63,022.00		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		372.00		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		62,650.00		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		62,650.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		63,022.00		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			34,475.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			34,475.00	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			34,475.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			34,475.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			34,475.00	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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**0407 Ryegate K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	372,431.00	379,968.00
1112	District Levy - Personal Property	4,105.00	4,573.00
1190	Penalties and Interest on Taxes	427.00	355.00
1510	Interest Earnings	170.00	519.00
1900	Other Revenue from Local Sources	7,867.00	9,293.58
3110	Direct State Aid	340,729.73	341,554.40
3111	Quality Educator	30,420.00	31,130.00
3112	At Risk Student	3,573.72	3,393.92
3113	Indian Education For All	1,244.40	1,127.52
3114	American Indian Achievement Gap	800.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	12,081.71	10,982.73
3116	Data For Achievement	915.00	1,080.00
3118	Natural Resource Development	2,428.10	3,834.49
3120	State Guaranteed Tax Base Aid	36,097.32	34,099.56
3444	State School Block Grant	53,631.07	53,631.07
3446	SB96 Block Grant Reimbursement	5,055.35	0.00
3447	SB96 Combined Block Grant Reimbursement	528.59	0.00
3460	Montana Oil and Gas Tax	11,117.00	4,946.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>883,621.99</b>	<b>880,898.27</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	385,807.00	391,738.00
			2XX Personal Services - Employee Benefits	48,757.00	45,259.00
			3XX Purchased Professional and Technical Services	5,448.00	0.00
			4XX Purchased Property Services	1,958.00	1,536.00
			5XX Other Purchased Services	588.00	313.00
			6XX Supplies and Materials	28,921.00	32,218.00
			7XX Property and Equipment Acquisition	0.00	26,106.00
	<b>21XX Support Services - Students</b>				
			5XX Other Purchased Services	0.00	5,434.00
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	1,409.00	0.00
	<b>222X Educational Media Services</b>				
			6XX Supplies and Materials	2,953.00	2,950.00

# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	50,297.00	51,249.00	
		2XX	Personal Services - Employee Benefits	4,618.00	5,210.00	
		3XX	Purchased Professional and Technical Services	12,045.00	10,663.00	
		5XX	Other Purchased Services	5,435.00	5,293.00	
		6XX	Supplies and Materials	5,931.00	3,770.00	
		810	Dues and Fees	0.00	3,217.00	
		8XX	Other Expenditures	1,721.00	0.00	
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	2,601.00	0.00	
		2XX	Personal Services - Employee Benefits	15.00	0.00	
		<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	23,216.00	24,966.00	
		2XX	Personal Services - Employee Benefits	1,468.00	4,917.00	
		3XX	Purchased Professional and Technical Services	0.00	1,403.00	
		5XX	Other Purchased Services	5,833.00	2,967.00	
		6XX	Supplies and Materials	2,346.00	2,401.00	
		810	Dues and Fees	0.00	2,780.00	
		8XX	Other Expenditures	2,650.00	0.00	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries	37,394.00	34,628.00	
		2XX	Personal Services - Employee Benefits	8,769.00	10,020.00	
		4XX	Purchased Property Services	58,202.00	88,686.00	
		5XX	Other Purchased Services	13,077.00	13,107.00	
		6XX	Supplies and Materials	48,626.00	16,460.00	
		7XX	Property and Equipment Acquisition	23,063.00	5,270.00	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	25,061.00	26,180.00	
		2XX	Personal Services - Employee Benefits	3,153.00	2,839.00	
		6XX	Supplies and Materials	295.00	279.00	
		<b>221X Improvement of Instruction Services</b>				
		5XX	Other Purchased Services	129.00	0.00	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	1,445.00	1,532.00	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
		5XX	Other Purchased Services	0.00	45.00	
		6XX	Supplies and Materials	473.00	546.00	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
		6XX	Supplies and Materials	2,708.00	1,657.00	





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	9,420.00	12,830.00	
			2XX Personal Services - Employee Benefits	32.00	30.00	
			4XX Purchased Property Services	0.00	15.00	
			5XX Other Purchased Services	2,731.00	1,690.00	
			6XX Supplies and Materials	5,103.00	4,401.00	
			8XX Other Expenditures	590.00	1,693.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	15,287.00	11,817.00	
			2XX Personal Services - Employee Benefits	176.00	83.00	
			5XX Other Purchased Services	3,029.00	4,976.00	
			6XX Supplies and Materials	5,458.00	2,763.00	
			810 Dues and Fees	1,091.00	3,071.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	25,532.00	26,294.00	
			2XX Personal Services - Employee Benefits	6,440.00	6,841.00	
			6XX Supplies and Materials	5,713.00	7,116.00	
			7XX Property and Equipment Acquisition	5,400.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				902,414.00	909,259.00	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					173,054.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					880,898.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					909,259.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	77,136.00	Less Last Year	42,555.00	(4b)	34,581.00	
					34,581.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					179,275.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	35,696.00	58,229.00
	1112 District Levy - Personal Property	360.00	586.00
	1190 Penalties and Interest on Taxes	28.00	52.90
	1510 Interest Earnings	11.00	0.00
	1900 Other Revenue from Local Sources	20.00	0.00
	2220 County On-Schedule Trans Reimb	21,160.00	21,204.00
	3210 State On-Schedule Trans Reimb	21,160.45	21,204.00
	3444 State School Block Grant	1,364.67	1,364.67
	3446 SB96 Block Grant Reimbursement	331.55	0.00
	3460 Montana Oil and Gas Tax	867.00	684.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>80,998.67</b>	<b>103,324.57</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	14,100.00	14,100.00
		2XX	Personal Services - Employee Benefits	1,638.00	1,849.00
	<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	7,511.00	7,404.00
		2XX	Personal Services - Employee Benefits	41.00	1,527.00
	<b>27XX Student Transportation Services</b>				
		1XX	Personal Services - Salaries	35,285.00	37,582.00
		2XX	Personal Services - Employee Benefits	6,345.00	8,778.00
		4XX	Purchased Property Services	5,580.00	6,727.00
		5XX	Other Purchased Services	2,308.00	3,861.00
		6XX	Supplies and Materials	18,413.00	11,141.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>91,221.00</b>	<b>92,969.00</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					-3,522.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					103,324.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					92,969.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,833.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	46,528.00	42,474.00
	1112 District Levy - Personal Property	490.00	485.00
	1190 Penalties and Interest on Taxes	48.00	43.88
	1510 Interest Earnings	135.00	465.00
	3460 Montana Oil and Gas Tax	1,256.00	570.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>48,457.00</u>	<u>44,037.88</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

**Fund Code 11**

Beginning Fund Balance					188,334.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,037.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					232,372.00 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		1.00	2.86
	1621 Lunch Sales		2,768.00	3,976.00
	1900 Other Revenue from Local Sources		286.00	0.00
	3220 State Food Services Match		83.00	94.00
	4550 Federal Child Nutrition		26,152.00	27,001.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>29,290.00</b>	<b>31,073.86</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	3,414.00	3,366.00
			2XX Personal Services - Employee Benefits	19.00	694.00
			4XX Purchased Property Services	2,206.00	2,316.00
			5XX Other Purchased Services	1,284.00	264.00
			6XX Supplies and Materials	23,438.00	24,383.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>30,361.00</b>	<b>31,023.00</b>

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						2,288.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,073.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,023.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,339.00 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13.00	41.84
	1900 Other Revenue from Local Sources	345.00	0.00
	2240 County Retirement Distribution	114,402.00	94,665.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>114,760.00</b>	<b>94,706.84</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	60,264.00	59,782.00
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	9,638.00	9,741.00
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	426.00	0.00
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	4,787.00	4,963.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	5,236.00	4,905.00
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	4,641.00	4,794.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	5,182.00	4,243.00
	<b>610 Adult Continuing Education Programs</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	432.00	393.00
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
		2XX	Personal Services - Employee Benefits	1,539.00	2,114.00
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
		2XX	Personal Services - Employee Benefits	2,459.00	1,946.00
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
		2XX	Personal Services - Employee Benefits	3,460.00	3,676.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>98,064.00</b>	<b>96,557.95</b>



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					40,294.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,706.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,557.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					38,443.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>145</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	503.68
<b>146</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,005.00
<b>316</b>	<b>Title I, Part A, Improving Basic Programs</b>	
	4200 Title I, Part A, Improving Basic Programs	27,247.00
<b>415</b>	<b>Title III ESL-Harlowton Consortium</b>	
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	989.00
<b>416</b>	<b>Title III ESL Harlowton Consortium</b>	
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	1,844.00
<b>535</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,267.00
<b>826</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	899.00
<b>836</b>	<b>State Career/Voc/Tech</b>	
	3900 State Career & Technical Ed Entitlement	1,860.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>44,614.68</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>145</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>				
	<b>430</b>	<b>Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		490.00
			2XX Personal Services - Employee Benefits		14.00
			<b>145 Subtotal</b>		<b>504.00</b>
<b>146</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>				
	<b>430</b>	<b>Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		2,510.00
			2XX Personal Services - Employee Benefits		507.00
			<b>146 Subtotal</b>		<b>3,017.00</b>
<b>316</b>	<b>Title I, Part A, Improving Basic Programs</b>				
	<b>420</b>	<b>Title I, Part A, Improving Basic Programs</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		20,878.00
			2XX Personal Services - Employee Benefits		6,277.00
			5XX Other Purchased Services		92.00
			<b>316 Subtotal</b>		<b>27,247.00</b>





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
415	Title III ESL-Harlowton Consortium				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		542.00
			2XX Personal Services - Employee Benefits		48.00
			3XX Purchased Professional and Technical Services		400.00
			<b>415 Subtotal</b>		<b>990.00</b>
416	Title III ESL Harlowton Consortium				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,448.00
			2XX Personal Services - Employee Benefits		251.00
			5XX Other Purchased Services		157.00
			<b>416 Subtotal</b>		<b>1,856.00</b>
534	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		3,551.00
			<b>534 Subtotal</b>		<b>3,551.00</b>
535	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			5XX Other Purchased Services		1,586.00
			6XX Supplies and Materials		3,130.00
			<b>535 Subtotal</b>		<b>4,716.00</b>
826	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		899.00
			<b>826 Subtotal</b>		<b>899.00</b>
836	State Career/Voc/Tech				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		1,860.00
			<b>836 Subtotal</b>		<b>1,860.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>44,640.00</b>



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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					14,021.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,614.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,640.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	253.00	(4b)	-253.00
					-253.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,743.00 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
145 Title II, Part A, Teacher/Principal Train/Recruit	503.68	504.00	-0.32
146 Title II, Part A, Teacher/Principal Train/Recruit	3,005.00	3,017.00	-12.00
316 Title I, Part A, Improving Basic Programs	27,247.00	27,247.00	0.00
415 Title III ESL-Harlowton Consortium	989.00	990.00	-1.00
416 Title III ESL Harlowton Consortium	1,844.00	1,856.00	-12.00
534 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	3,551.00	-3,551.00
535 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,267.00	4,716.00	3,551.00
826 Vo Ed Carl Perkins Basic Grant	899.00	899.00	0.00
836 State Career/Voc/Tech	1,860.00	1,860.00	0.00
<b>Total</b>	<b>44,614.68</b>	<b>44,640.00</b>	<b>-25.32</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	3,221.00	3,232.00
	1112 District Levy - Personal Property	26.00	36.00
	1190 Penalties and Interest on Taxes	3.00	2.26
	1510 Interest Earnings	5.00	13.00
	3460 Montana Oil and Gas Tax	40.00	43.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,295.00</b>	<b>3,326.26</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,766.00	2,496.00
			2XX Personal Services - Employee Benefits	15.00	19.00
			6XX Supplies and Materials	623.00	353.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,404.00</b>	<b>2,868.00</b>

### Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	5,122.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,326.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,868.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,581.00	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	2.00	3.00	
	3260 State Driver's Education Reimbursement	1,069.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,071.00	3.00	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	200.00

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						1,904.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						200.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,707.00 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.00	32.71
	1910 Rentals	7,501.00	8,454.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>7,510.00</b>	<b>8,486.71</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	9,116.00	128.00
			6XX Supplies and Materials	50.00	50.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>9,166.00</b>	<b>178.00</b>

#### Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	9,861.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,486.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	178.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,170.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.00	9.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4.00	9.45

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					4,038.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,048.00 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.00	20.07
	3281 State Technology Aid	773.35	747.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>780.35</b>	<b>768.04</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	8,686.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	768.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,455.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.00	13.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6.00	13.04

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

### Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					6,162.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,176.00 (5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1112 District Levy - Personal Property	0.00	1.00
	1190 Penalties and Interest on Taxes	0.00	1.00
	1510 Interest Earnings	47.00	136.34
	3445 State Combined Fund School Block Grant	6,070.29	6,070.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>6,117.29</b>	<b>6,208.63</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		929.00	0.00
		6XX Supplies and Materials		570.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,499.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	56,441.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,208.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	62,650.00	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	26,766.00	10,161.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>26,766.00</u>	<u>10,161.98</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	23,211.00	11,478.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>23,211.00</u>	<u>11,478.00</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	35,791.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,161.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,478.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,475.00	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	25,061.07	26,180.40
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	396,760.08	375,476.25
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	15.00	3,395.71
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	32,754.43	21,800.34
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,560.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,560.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,520.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,886.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,830.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

# Trustees' Financial Summary

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## 19 Golden Valley County

### 0407 Ryegate K-12 Schools

#### Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	26,180.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,839.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	279.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,532.00	0.00	0.00	0.00	0.00
<b>Totals</b>			30,830.00	0.00	0.00	0.00	0.00

30,830.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	7,400.00	0.00	0.00	0.00	7,400.00
Buildings	916,781.00	0.00	0.00	0.00	916,781.00
Machinery and Equipment	312,909.00	0.00	23,063.00	0.00	335,972.00
Totals at Historical Cost	1,237,090.00	0.00	23,063.00	0.00	1,260,153.00
Depreciation					
Building Accum	432,549.00	0.00	16,317.00	0.00	448,866.00
Machinery and Equipment Accum	147,203.00	0.00	33,836.00	0.00	181,039.00
Total Accumulated Depreciation	579,752.00	0.00	50,153.00	0.00	629,905.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	657,338.00	0.00	-27,090.00	0.00	630,248.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	42,875.67	1,930.00	0.00	0.00	44,805.67	0.00	44,805.67
Total Governmental Activity							
Non-bond Long-Term Liabilities	42,875.67	1,930.00	0.00	0.00	44,805.67	0.00	44,805.67

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	0.00	151,331.64	0.00	151,331.64
Net Pension - TRS	0.00	643,893.00	0.00	643,893.00